



June 11, 2013

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for May 2013. This information is submitted in compliance with Order Number 32651 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-12-05). This report is being filed in electronic format only per approval from the filing center.

If you have any questions regarding this information please feel free to call me at (509) 495-4324.

Sincerely,

Annette Brandon
Regulatory Analyst
State and Federal Regulation

Enclosures

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IDAHO PUBLIC UTILITIES COMMISSION

Avista Utilities
 State of Idaho
 Gas Costs Deferred and Amortized

	Last Year		November 2012-April 2013 Account Activity			Month Of May 2013 Account Activity		Total
	Balance Ending 10/31/12 <Refund> or Surcharge	<Refund> or <Surcharge> To Customers	Refunded or <Surcharge> To Customers	Interest <Refunded> or <Surcharged to Customers	Balance Ending <Refund> or Surcharge	Refunded or <Surcharge> To Customers	Interest <Refunded> or <Surcharged to Customers	
Summary of Amortization (Note 1)	\$ (953,644.94)	\$ 965,664.19	\$ (3,219.18)	\$ 8,800.07	\$ 52,664.83	\$ (154.08)	\$61,300.82	

Summary of Deferral (Note 2)	Balance Ending 10/31/12 <Refund> or Surcharge	<Refund> or <Surcharge> Deferred	Interest <Refund> or <Surcharge> Deferred	Balance Ending <Refund> or Surcharge	<Refund> or <Surcharge> Deferred	Interest <Refund> or <Surcharge> Deferred	Balance Ending <Refund> or Surcharge
	\$ (524,995.76)	\$ 1,113.04	(\$523,882.72)	\$ 96,129.57	\$ (213.16)	(\$427,966.31)	

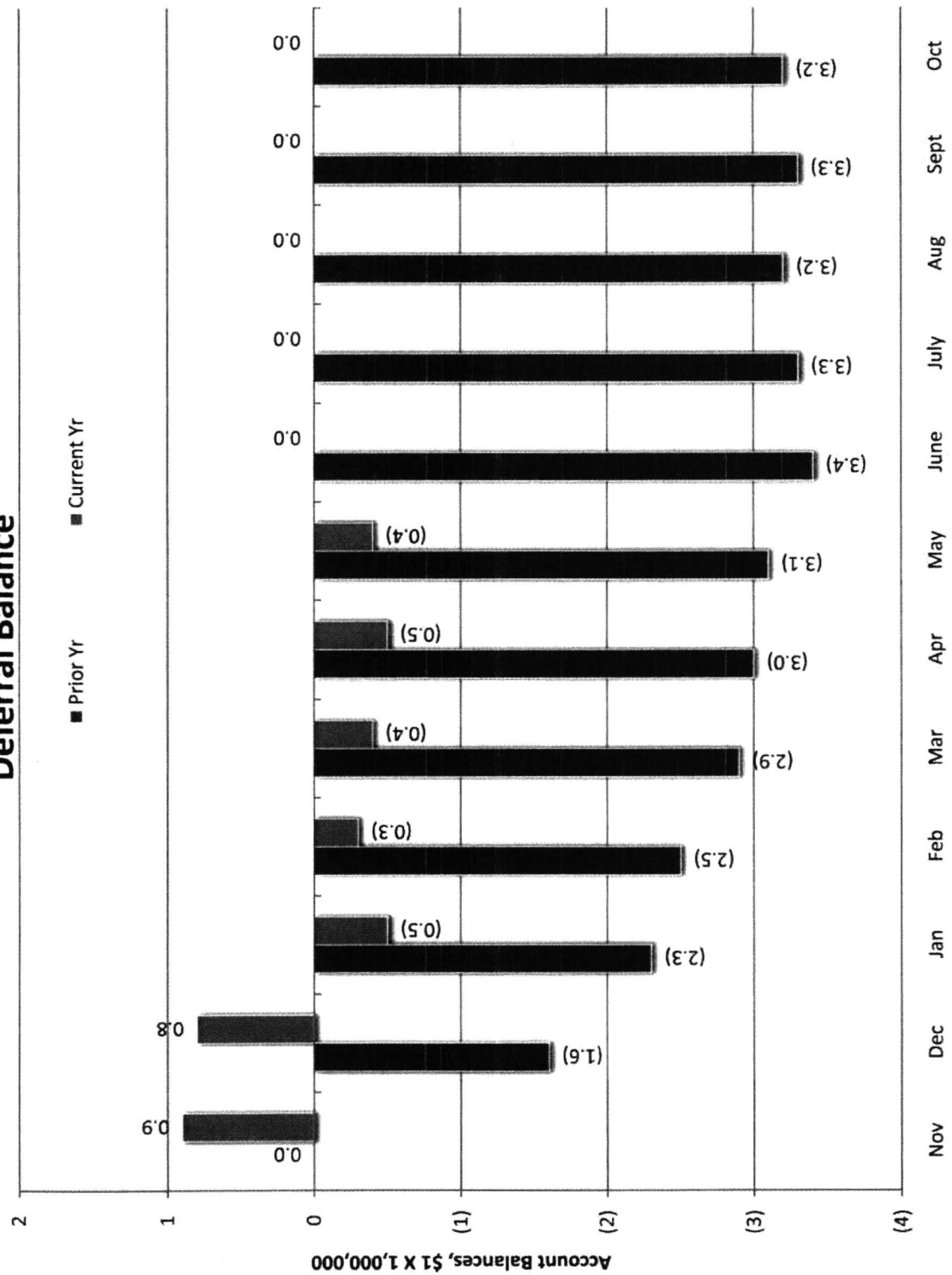
Total of Amortization and Deferrals	Balance Ending 10/31/12 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or <Surcharge> to Customers	Balance Ending <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or <Surcharge> to Customers	Balance Ending <Refund> or Surcharge
	(\$953,644.94)	\$440,668.43	(\$2,106.14)	(\$515,082.65)	\$148,784.40	(\$387.24)	(\$366,665.49)

Note 1 - Amortization is recorded in Account 191000 based on Substitute Fourteenth Revision Sheet 155, effective 10/1/12. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.01785 per therm in all blocks and decrease the rates of Schedule 131 by \$.01663 per therm.
 Note 2 - Eighteenth Revision Sheet 150, effective 10/1/12, governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, including a gross revenue factor, per therm as follows:

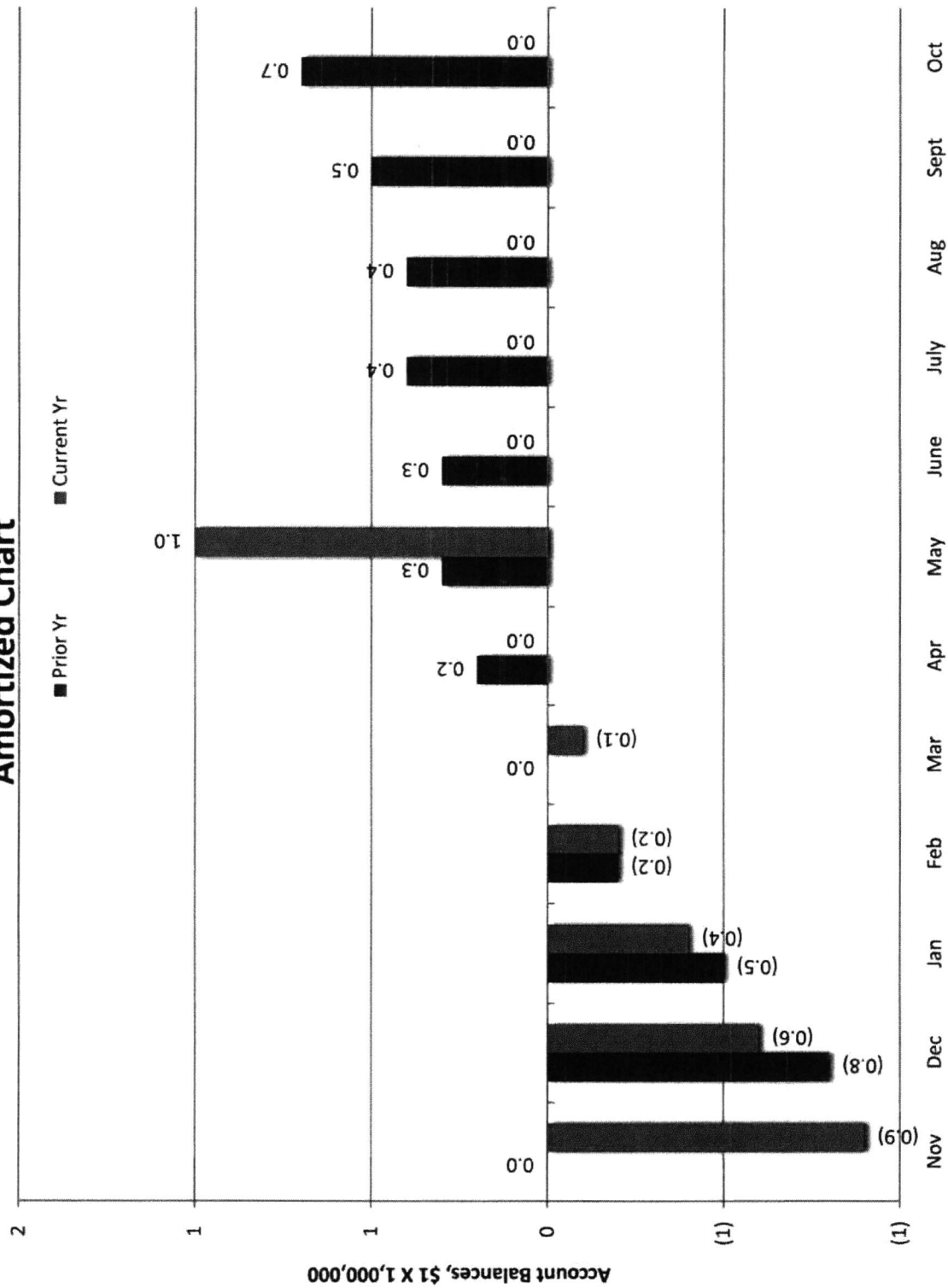
	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Firm Schedule 131	Interruptible Schedule 132
Demand Cost	\$0.10327	\$0.10327	\$0.10327	\$0.33285	\$0.33285
Commodity Cost	\$0.33285	\$0.33285	\$0.33285	\$0.33285	\$0.33285
Total Gas Cost	\$0.43612	\$0.43612	\$0.43612	\$0.33285	\$0.33285

Note 3 - The \$1,550,000.00 held back to apply against the current GRC is not included in this worksheet.

AVISTA UTILITIES Deferral Balance



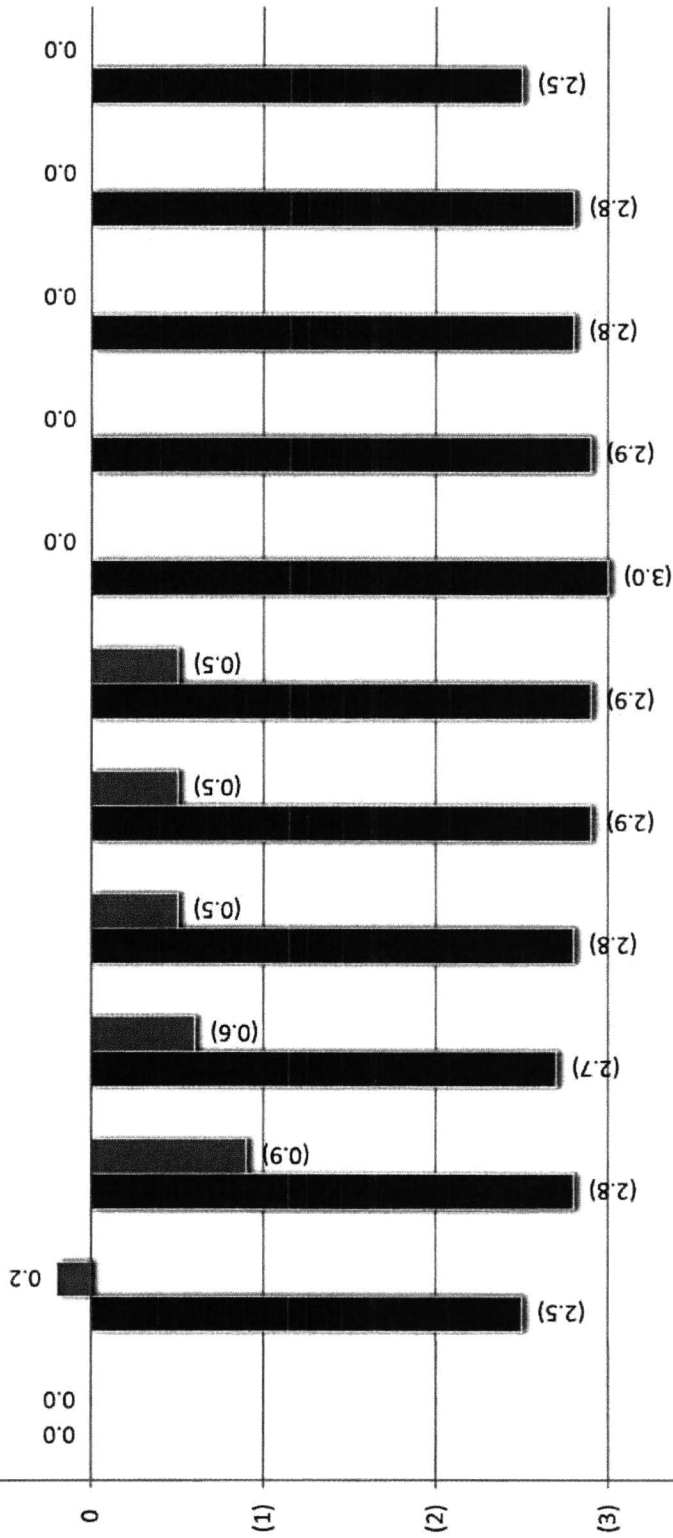
AVISTA UTILITIES Amortized Chart



AVISTA UTILITIES

Total Deferral/Amortized Balance

■ Prior Yr ■ Current Yr



Account Balances, \$1 X 1,000,000

	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct
■ Prior Yr	0.0	(2.5)	(2.8)	(2.7)	(2.8)	(2.9)	(2.9)	(3.0)	(2.9)	(2.8)	(2.8)	(2.5)
■ Current Yr	0.0	0.2	(0.9)	(0.6)	(0.5)	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0

	Net Deferrals Bal			Deferral Balance (191010)			Unamortized Bal (191000)	
	2011 / 2012	2012 / 2013		2011 / 2012	2012 / 2013		2011 / 2012	2012 / 2013
Nov	0.0	0.0	Nov	0.0	0.9	Nov	0.0	(0.9)
Dec	(2.5)	0.2	Dec	(1.6)	0.8	Dec	(0.8)	(0.6)
Jan	(2.8)	(0.9)	Jan	(2.3)	(0.5)	Jan	(0.5)	(0.4)
Feb	(2.7)	(0.6)	Feb	(2.5)	(0.3)	Feb	(0.2)	(0.2)
Mar	(2.8)	(0.5)	Mar	(2.9)	(0.4)	Mar	0.0	(0.1)
Apr	(2.9)	(0.5)	Apr	(3.0)	(0.5)	Apr	0.2	0.0
May	(2.9)	(0.5)	May	(3.1)	(0.4)	May	0.3	1.0
June	(3.0)	0.0	June	(3.4)	0.0	June	0.3	0.0
July	(2.9)	0.0	July	(3.3)	0.0	July	0.4	0.0
Aug	(2.8)	0.0	Aug	(3.2)	0.0	Aug	0.4	0.0
Sept	(2.8)	0.0	Sept	(3.3)	0.0	Sept	0.5	0.0
Oct	(2.5)	0.0	Oct	(3.2)	0.0	Oct	0.7	0.0
Nov	(367)	9,727	Nov	(213)	873,553	Nov	(154)	(863,826)
Dec	(2,481,773)	216,456	Dec	(1,640,912)	836,653	Dec	(840,861)	(620,197)
Jan	(2,769,522)	(914,133)	Jan	(2,258,562)	(521,519)	Jan	(510,960)	(392,614)
Feb	(2,718,720)	(575,389)	Feb	(2,481,493)	(334,124)	Feb	(237,227)	(241,265)
Mar	(2,844,861)	(499,145)	Mar	(2,852,864)	(404,442)	Mar	8,003	(94,703)
Apr	(2,850,065)	(532,683)	Apr	(3,002,761)	(523,883)	Apr	152,696	(8,800)
May	(2,868,372)	589,453	May	(3,119,933)	(428,866)	May	251,561	1,018,319
June	(3,034,299)	0	June	(3,365,280)		June	330,981	
July	(2,886,234)	0	July	(3,274,796)		July	388,562	
Aug	(2,795,496)	0	Aug	(3,234,381)		Aug	438,885	
Sept	(2,758,891)	0	Sept	(3,266,489)		Sept	507,598	
Oct	(2,504,937)	0	Oct	(3,158,649)		Oct	653,712	

Balance Sheet Accounts 191000 and 191015

	Amortization	Deferral	Total
Ending Balance October 31, 2012	\$ (953,644.94)	\$ -	\$ (953,644.94)
 Activity			
201211	\$ 90,758.61	\$ 873,005.72	\$ 963,764.33
201212	\$ 244,313.79	\$ (37,652.21)	\$ 206,661.58
201301	\$ 228,187.79	\$ (1,358,486.16)	\$ (1,130,298.37)
201302	\$ 151,796.66	\$ 187,567.52	\$ 339,364.18
201303	\$ 146,885.24	\$ (70,192.86)	\$ 76,692.38
201304	\$ 103,722.10	\$ (119,237.77)	\$ (15,515.67)
201305	\$ 52,654.83	\$ 96,129.57	\$ 148,784.40
201306	\$ -	\$ -	\$ -
201307	\$ -	\$ -	\$ -
201308	\$ -	\$ -	\$ -
201309	\$ -	\$ -	\$ -
201310	\$ -	\$ -	\$ -
	\$ 1,018,319.02	\$ (428,866.19)	\$ 589,452.83
 Interest			
201211	\$ (940.16)	\$ 547.09	\$ (393.07)
201212	\$ (684.39)	\$ 752.22	\$ 67.83
201301	\$ (605.10)	\$ 314.53	\$ (290.57)
201302	\$ (447.28)	\$ (173.10)	\$ (620.38)
201303	\$ (323.20)	\$ (124.33)	\$ (447.53)
201304	\$ (219.05)	\$ (203.37)	\$ (422.42)
201305	\$ (154.08)	\$ (213.16)	\$ (367.24)
201306	\$ -	\$ -	\$ -
201307	\$ -	\$ -	\$ -
201308	\$ -	\$ -	\$ -
201309	\$ -	\$ -	\$ -
201310	\$ -	\$ -	\$ -
	\$ (3,373.26)	\$ 899.88	\$ (2,473.38)
Deferral Hold Back Transfer to 191015			\$ -
Ending Balance	\$ 61,300.82	\$ (427,966.31)	\$ (366,665.49)

Balance Sheet Accounts 191015

Beginning Balance 201210	\$ (1,551,291.67)	\$ (1,551,291.67)
 Interest		
201211	\$ (1,292.74)	\$ (1,292.74)
201212	\$ (1,293.82)	\$ (1,293.82)
201301	\$ (1,294.90)	\$ (1,294.90)
201302	\$ (1,295.98)	\$ (1,295.98)
201303	\$ (1,297.06)	\$ (1,297.06)
201304	\$ (1,298.14)	\$ (1,298.14)
201304	\$ (1,299.22)	\$ (1,299.22)
Ending Balance	\$ (1,560,363.53)	\$ (1,551,291.67)

Total All Deferral/Amortization Accounts

\$ (1,927,029.02)